

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

June 8, 2020

Vince Pangrazio General Counsel SiTime Corporation 5451 Patrick Henry Drive Santa Clara, California 95054

Re: SiTime Corporation
Draft Registration Statement on Form S-1
Submitted on June 2, 2020
CIK No. 1451809

Dear Mr. Pangrazio:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing